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Objection Deadline: February 8, 2008
Hearing Date: TBD

-and-

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*Counsel to United Plastics Group (UPG) de Mexico,
S. de R.L. de C.V.*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	§	Chapter 11
	§	
DELPHI AUTOMOTIVE SYSTEMS,	§	Case No. 05-44640 (RDD)
LLC	§	
	§	(Jointly Administered)
Debtor.	§	

PRECAUTIONARY OBJECTION OF UNITED PLASTICS GROUP (UPG) DE MEXICO, S. DE R.L. DE C.V., AS CLAIMANT, TO DEBTORS' NOTICE OF CURE AMOUNT WITH RESPECT TO EXECUTORY CONTRACT TO BE ASSUMED OR ASSUMED AND ASSIGNED UNDER PLAN OF REORGANIZATION

UNITED PLASTICS GROUP (UPG) DE MEXICO, S. DE R.L. DE C.V. ("UPG Mexico") hereby files this precautionary objection (the "*Objection*") to the *Debtors' Notice of Cure Amount With Respect to Executory Contract to be Assumed or Assumed and Assigned Under Plan of Reorganization* (the "*Cure Notice*").

In support of this Objection, UPG Mexico respectively states as follows:

BACKGROUND

1. On October 8 and 14, 2005 (collectively, the “**Petition Date**”), the Debtors filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code (the “**Bankruptcy Code**”) in the United States Bankruptcy Court for the Southern District of New York (this “**Court**”).

2. The Debtors’ bankruptcy schedules list UPG Mexico as having a non-contingent, liquidated and undisputed amount of \$136,482.92 against Debtor Delphi Automotive Systems LLC (the “**Scheduled Claim**”). *See Exhibit A.*

3. UPG Mexico has sold the Scheduled Claim to Longacre Master Fund, Ltd. (“**Longacre**”).

4. Through the Cure Notice, the Debtors have indicated that they intend to assume or assume and assign Contract No. D0550076361 (“**Contract**”). The Debtors have assigned a cure amount of \$0.00 to the Contract. *See Assumption Notice at Exhibit B.*

5. UPG Mexico’s books and records do not show a contract with the account number ascribed by the Debtors. Accordingly, UPG Mexico has no way of determining whether or not the cure amount is correct. Indeed, as far as UPG Mexico is aware, it is owed no less than \$136,482.92 (the amount of its scheduled claim) under its agreements with the Debtor¹.

6. Counsel to UPG Mexico has contacted counsel to the Debtors to begin the reconciliation process. However, in light of the short objection period and the Debtors’ general slowness in responding to such requests, UPG Mexico does not believe the Debtors and UPG Mexico will be able to reconcile the cure amount by the Objection Deadline.

¹ Due to the voluminous nature of the supporting documentation for UPG Mexico’s claim and the uncertainty regarding which of UPG Mexico’s claims are being assumed, UPG has not included supporting documentation herewith and will provide such documentation upon further determination of the contract at issue.

7. Accordingly, UPG Mexico objects to the cure amount listed for the Contract to the extent it differs from the amounts due as reflected in UPG's books and records, which difference cannot be determined until such time as the Debtors provide further information to UPG concerning the identity of the Contract.

MEMORANDUM OF LAW

8. UPG Mexico submits that the relevant legal authorities, if any, are set forth in this Objection and that no novel issues of law have been raised. Accordingly, UPG Mexico requests that the requirement pursuant to Local Bankruptcy Rule 9013-1(b) that they file a memorandum in support of this Objection be deemed satisfied.

RESERVATION OF RIGHTS

9. UPG Mexico reserves the right to update or supplement this objection as necessary.

RETURN ADDRESS FOR REPLY

10. All and any responsive pleadings to this Objection must be delivered as follows:

To counsel for UPG Mexico:

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CONCLUSION

WHEREFORE, UPG Mexico respectfully requests that the Court enter an order (i) restricting the Debtors' assumption of the Contract until such time as the Debtors furnish additional information to UPG Mexico to enable it to reconcile the accuracy of the cure amount; and (ii) granting such other and further relief as this Court deems necessary and proper.

Dated: February 6, 2008

Respectfully submitted,

UNITED PLASTICS GROUP

By: /s/ D. Farrington Yates
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